



المجمع الدولي لعشري المحاسبين القانونيين  
The International Arab Society of Certified Accountants (IASCA)

# GUIDE





# GUIDE

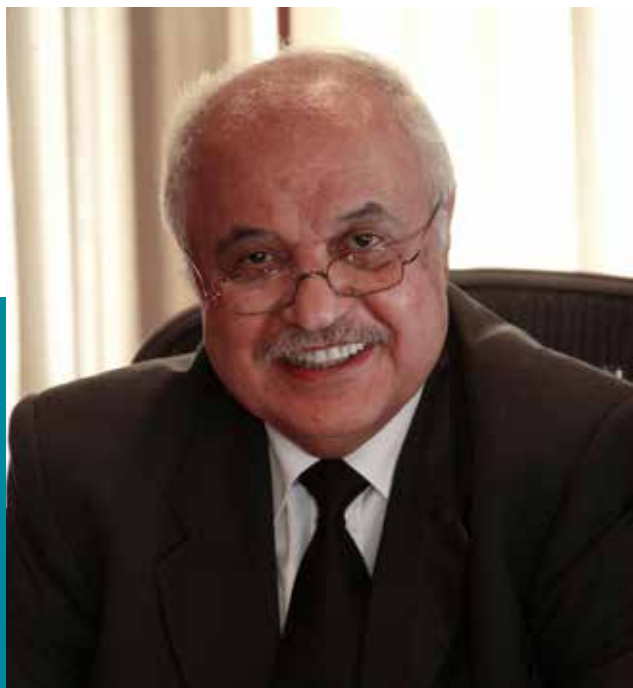




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## Talal Abu-Ghazaleh

### IASCA Chairman

Since it was established in 1984, the International Arab Society of Certified Accountants (IASCA) embarked on a mission to strengthen its position locally, regionally and globally and contribute positively to the professions of accounting and auditing.

IASCA became the destination for the graduates of accounting, commerce, and economy as well as the Arab practitioner accountants to gain knowledge and enhance their academic and professional capacities, to seek advanced qualifications by being awarded with IASCA's certificates, which qualify them to practice the profession in many countries.

Moreover, IASCA's certificates are academically and internationally recognized based on the level of curricula, scientific review, examination administration, and the accomplishments of IASCA over the past 30 years by establishing the standards to monitor the performance of accountants and members of professional societies and organizations who are members of

the International Federation of Accountants (IFAC) to ensure the performance and commitment to the relevant international standards and practices.

IASCA played a vital role in the translation, update, and dissemination of International Financial Reporting Standards (IFRS), International Public Sector Accounting Standards, International Standards on Auditing, and International Quality Control, Auditing, Review Other Assurance and Related Services Pronouncements. IASCA has been accredited by IFRS Foundation, IFAC, and John Wiely and Sons® to exclusively translate these publications into Arabic and distribute across the Arab world.

Our firm belief in our professional mission allows us to accomplish our goals in elevating the Arab accounting profession. We work sincerely and hardly to develop our potentials, and look forward to training and qualifying a generation of Arab accountants equipped with high professional skills and capacities to serve its nation and country.

## Mission

Promoting the highest accounting, auditing and professional conduct standards and capacity building through globally recognized educational and examination qualification programs.

## Vision

- Implement and adopt International Accounting Standards in private and public sectors
- Provide the Arab market with internationally qualified and certified accountants
- Develop and facilitate the dissemination and exchange of information among practitioner accountants
- Promote the involvement of certified accountants in international events.

## Objectives

- Confidence: Commitment to our goals and directions as well as providing clear and direct answers.
- Commitment: Commitment toward members and clients and dedicate our activities to serve them and develop the profession
- Service excellence: Provide high quality service to the satisfaction of our members and clients
- Human resources development and capacity building: Invest in human resources and provide them with the opportunity to be internationally qualified.
- Transparency: Promote the international comparability and quality of financial information, enable investors and other stakeholders in the market to make informed economic decisions by the promotion of the highest accounting, auditing and professional conduct standards and capacity building through the institution of globally recognized educational and examination qualification programs.



# IASCA

## Board of Directors



## Executive Members

No.	Member's Name	Position	Country
1.	H. E. DR. Talal Abu Ghazaleh	Chairman	Jordan
2.	Ms. Samar Al Labbad	Secretary	Egypt
3.	Mr. Antoine Mattar	International Director	United Kingdom
4.	Mr. Mohammad Basamh	Vice Chairman	Saudi Arabia
5.	Sheikh Jassim Bin Mohammad Al Thani	Member	Qatar
6.	Mr. Aref Abdel Rahman Ahli	Member	United Arab Emirates
7.	Dr. Ali Al Hashim	Vice Chairman	Saudi Arabia
8.	Ms. Anan Talal Sijini	Member	Saudi Arabia
9.	Dr. Mohammad Sawan	Member	United Arab Emirates
10.	Mr. Abdel Salam Kashadah	Member	Libya
11.	Dr. Shadi Hamad	Member	Palestine
12.	Mr. Zuhair Tinawi	Member	Syria
13.	Mr. Jamal Milhem	Member	Palestine
14.	Mr. Aeid Jaber	Member	Sudan
15.	Mr. Osama Al Azzam	Member	Jordan
16.	Mr. Iyad Farsakh	Member	United Arab Emirates
17.	Mr. Tamer Saeed Tawfiq	Member	Egypt





# Why IASCA

1. Member in many international professional organizations such as the International Federation of Accountants (IFAC), the International Association for Accounting Education & Research (IAAER), and the United Nations Economic and Social Council (ECOSOC).
2. Exclusivity as it is the only Arab body entrusted with the translation of the publications, IFAC, and John Wiley and Sons® such as, ISAs, IPSASs, As well as printing, publishing and distributing the International Financial Reporting Standards and IFRS for SMEs.
3. IASCA urges countries to adopt and implement the accounting standards and encourages other countries to amend their standards in line with International Accounting Standards. Such role had profound impact in Jordan's adoption of IASs in 2014.
4. The only body in the Arab world that provides specialized professional certificates in Arabic in the fields of accounting, auditing, and IFRSs and qualifies accountants, auditors, and financial managers to the highest practical and professional levels needed in the marketplace. These professional certificates take into consideration the particularity of legislations in all Arab states, thereby enabling the participant to gain and implement the maximum amount of knowledge.





5. Design and develop curricula and scientific references for the certificates issued by IASCA and many professional bodies that cover the aspects of professional qualification. IASCA updates these curricula periodically to keep pace with the updates and developments in the fields of accounting, financial management and international accounting standards.
6. Accredited in many Arab countries as a professional body that qualifies accountants, who pass the IACPA program, to practice the profession of auditing.
7. Ability to conduct the qualification examinations of IASCA in various Arab cities and capitals on the same and at the same time for the purpose of facilitation and saving time, effort and cost. These examinations are conducted in 35 examination centers spread in Arab universities and academic and educational institutions and bodies.
8. Ability to conduct training courses in any Arab country, with the help of elite Arab lecturers in the fields of accounting, auditing Islamic finance, and related subjects according to the highest international standards in addition to determination of training needs to achieve the best results taking into consideration the latest updates in the business world.

# International Memberships and Agreements



## International Memberships

1. The International Federation of Accountants (IFAC).
2. The International Committee for Accounting Education and Research (IAAER).
3. Consultative status with the UN Economic and Social Council (ECOSOC).



## International Agreements

John Wiely and Sons®	Professional Academy for Administrative and Financial Sciences
IFAC	Qatar University
Damascus University	Jerash University
The Family Business Governance Center (FBGC)	Berkeley Middle East (Training & Consulting Company)
Zarqa University	Iraq's Bayt Al-Hikma (House of Wisdom) Foundation for Human Development and Training
Arab American University	Alattiya Training Center
Al Quds University Abu Dees	Arab World Institute For Professional Certification
Palestine Ahliya University	AZ international
Al Azhar University-Gaza	Academy of Technical Training
An-najah National University	University of Science and Technology
Libyan Stock Exchange (LSE)	The Ministry of Higher Education and Scientific Research
Arab Institute for Accountants and legal	Al-Jabr Center for Training and Human Resources Development
Ministry of finance	

# IASCA in numbers

IASCA  
comprises  
approximately  
2000 members .

IASCA conducted  
More than 1600  
training courses with  
the attendance of  
20000 participants

IASCA designed  
and developed  
4 professional  
curricula

IASCA concluded  
more than 50  
cooperation  
agreements across  
the Arab world

IASCA has 4 branches,  
more than 100  
representative offices,  
and 36 examination  
centers worldwide.

IASCA awards  
4 professional  
certificates

IASCA issued  
84 publications  
translated into  
Arabic



# Quotes on IASCA



## IFAC

IASCA is one of the specialized global professional bodies and the leading entity in the translation of the international standards into Arabic and distribution thereof.

The valuable contributions and strategic role of the International Arab Society of Certified Accountants (IASCA) in translating the materials issued by the IAASB, IESBA and IPSASB into Arabic has been highlighted.

World Bank and IFAC extend their gratitude to IASCA for its continuous support to IFAC's activities and efforts in the Middle East

### Translations & Permissions News

#### Translations Support in the Middle East

To meet the challenge of reaching an international audience, IFAC and the independent standard-setting boards rely on IFAC member bodies and others to translate standards and publications to enhance adoption and implementation and support professional accountants. The organizations commit time and resources to translate and continue to keep up with changes to the standards, but in doing the translating body gains credibility as a designated translating body. The translating body is often viewed as an expert on not only the translation process but on the translated material as well.

The International Arab Society of Certified Accountants (IASCA) and the Saudi Organization for Certified Public Accountants (SOCIPA) are two of the designated member bodies for Arabic translation. In response to the needs of their members and stakeholders, IASCA and SOCIPA have concentrated their translation efforts in different areas.

IASCA has focused primarily on translation of international standards, including recently undertaken efforts to translate the 2013 handbooks for the International Auditing and Assurance Standards Board, the International Ethics Standards Board for Accountants, and the International Public Sector Accounting Standards Board.

IASCA uses its translations and the expert-level knowledge of the standards gleaned from the translators' experience for many different types of education and marketing efforts.

IASCA has hosted many different educational events, including:

- an auditing and control training course in cooperation with the Jordan Audit Bureau, attended by 162 trainees from the public sector;
- a seminar on the IPSASs to encourage adoption in Jordan;
- a customized seminar on the International Public Sector Accounting Standards (IPSASs), also held with the Jordan Audit Bureau, which drew participants from the public sector as well as members of parliament and senators;
- a joint introductory training course on risk-based auditing held in cooperation with the Emirati Accountants and Auditors Association; and
- a seminar on the role of audit in fighting corruption, held in cooperation with the Jordan Audit Bureau.

Recently, IASCA participated in a MENA (Middle East and North Africa) regional seminar on the role training plays in accounting reform, which was attended by the Moroccan Minister of Finance and representatives from the French Ministry of Finance, Institute of Finance in Lebanon, Jordanian Ministry

of Finance, Jordan Audit Bureau, and the US Agency for International Development (USAID), in addition many other professional bodies. IASCA presented working papers on the significance of internal audit in the application of general financial reforms and the role in ensuring quality and implementation of financial reform programs.

IASCA held the Open Scientific Day in cooperation with Isra University, with the president of IASCA lecturing students on accounting standards in the public and private sector and the prosecutory procedures that fight economic corruption.

IASCA's primary audience for its translations includes accountants, auditors, researchers, and professionals in administrative disciplines, as well as students and academics.

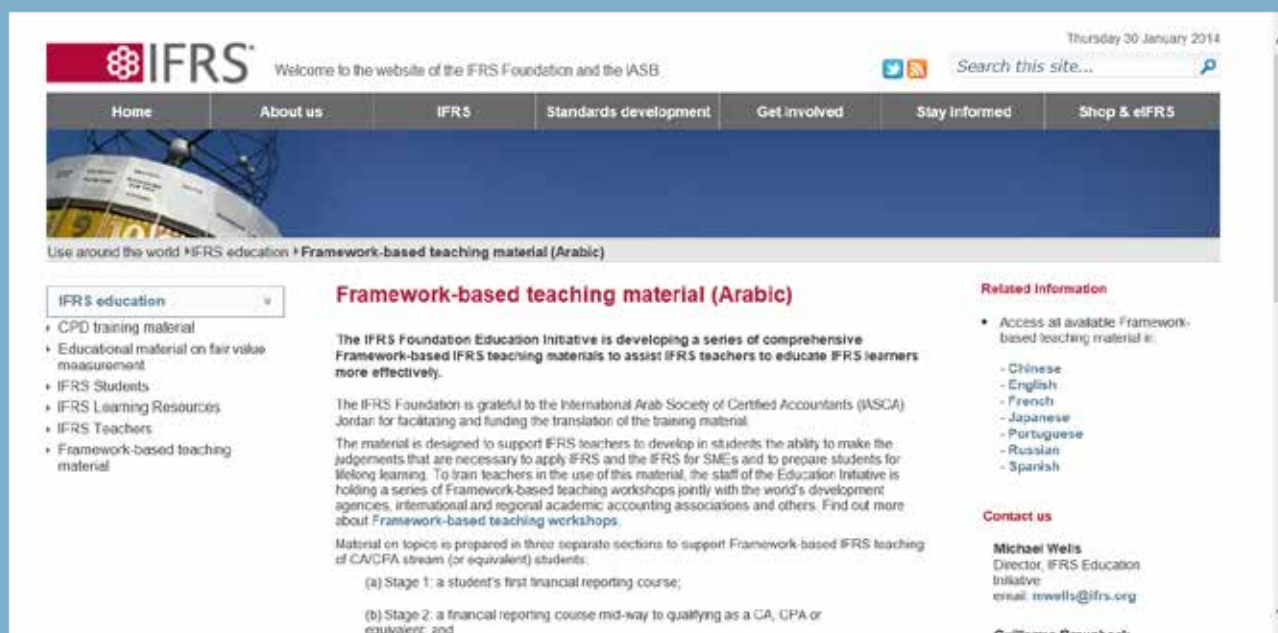
SOCIPA has focused most of its translation efforts on the guidance and frameworks published by IFAC's Professional Accountants in Business and Small and Medium Practices Committees. SOCIPA hopes that the availability of the translated materials will encourage its members to adopt international best accounting and auditing practices. The availability of the documents in Arabic allows professionals in the region to follow the progress of the profession.

Providing translations of these materials has increased SOCIPA's exposure in the business community. In addition to being a resource for businesses and professionals, SOCIPA also targets students and academics in accounting and auditing.

The process of ensuring high-quality translations of standards varies in different translating bodies, although all follow the relevant IFAC policy statement with specific agreements tailored to appropriately accommodate local circumstances. The translations are generally performed by professional translators well-versed in the relevant field or by appropriately qualified professional accountants. The translation is brought to a review committee which is comprised of a wide range of stakeholders to help ensure acceptability of the translation. SOCIPA utilizes its own technical committee, IASCA translations are reviewed by the Committee of the Arabic Translation Review before final publication approval. Both organizations conduct an extensive process to appoint members of the review committees, with special consideration given to extent of service in the fields of accounting and auditing in local communities.

Both SOCIPA and IASCA look to provide quality materials to not only Saudi Arabia and Jordan but all 22 Arabic-speaking countries and the 400 million who live there.

## IFRS Foundation



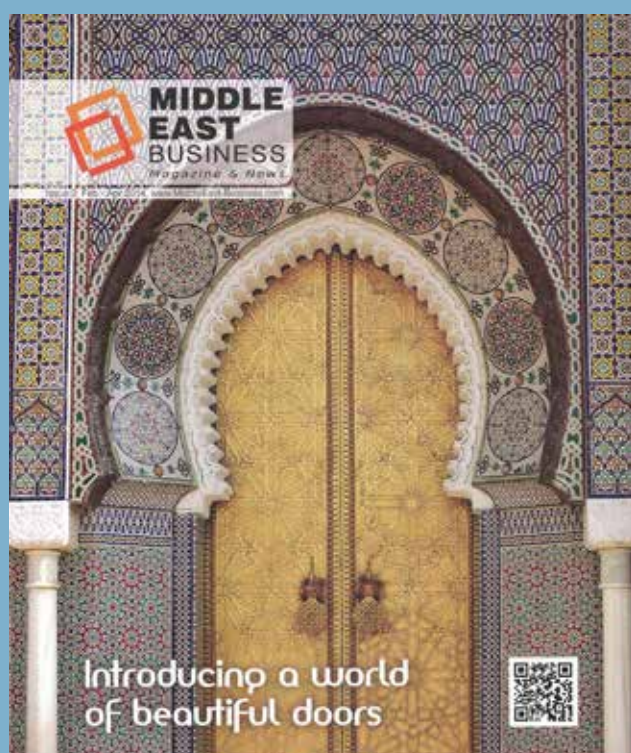
The International Arab Society of Certified Accountants (IASCA) Jordan - a professional society that seeks through continuous efforts to facilitate and fund the translation of the training material into Arabic.

The IFRS Foundation Education Initiative is developing a series of comprehensive Framework-based IFRS teaching materials to assist IFRS teachers to educate IFRS learners more effectively. The material is designed to support IFRS teachers to develop the students' ability to make the

judgements that are necessary to apply IFRS and the IFRS for SMEs and to prepare students for lifelong learning.

IASB published a specialized article about IASCA as one of the leading professional organizations in the translation of the international standards and its role in the distribution of these standards worldwide. The article focused on the successes and difficulties encountered during the translation process.

## Middle East Business Magazine



Clipping of the Middle East Business Magazine article

### Doing Business in the Middle East: Translation of IFRSs into Arabic

The Middle East- Business Magazine published an article on IASCA (Jordan) expertise in the translation, publication and distribution of the IFRSs, and its strategic role in promoting the

dissemination and outreach of such standards by holding orientation seminars, professional conferences and specialized training courses in the Arab world targeting students, professionals, academics and competent parties.



# Shields and Appreciation Letters

- 10/28/2021 - IFAC (Thank you letter for translating and developing of educational seminars related to the ISQM standard).
- 20/11/2017 - Thank you letter from Palestine Technical University - Kadoorie for providing workshops and training courses.
- 31/5/2016 - Thank you letter from Ministry of Finance for providing free professional publication of the latest copy of International Public Sector Accounting Standards (IPSAS).
- 7/6/2015 - The Palestinian Association of Certified Public Accountants (PACPA) - A thank you letter to HE Dr. Talal Abu-Ghazaleh for accepting the honorary chairmanship of PACPA and a shield for the supporting efforts of Dr. Abu-Ghazaleh to PACPA.
- 3/2/2014 - IFAC - A thank you letter for IASCA's efforts and role in the development of Arabic translations
- 7/10/2013 - The Palestinian Association of Certified Public Accountants (PACPA) - A thank you letter for recommending and obtaining PACPA's membership in IFAC.
- 12/2012 - Yarmouk University- Economy and Administrative Science Faculty- A thank you letter for the free workshop titled «Training of Trainers on Latest Updates of International Accounting Standards» held for the faculty in addition to providing free professional publications.
- 21/7/211 - IFRS Foundation- A thank you letter for the translation and development of the teaching materials for teachers to educate IFRS for SMEs.
- 5/11/2011 - The Lebanese Association of Certified Public Accountants (LACPA)- A thank you letter for providing free professional publications in addition to the efforts to realize the memorandum of association that serves the professionals in both countries.
- 17/2/2009 - American Near East Refugee Aid (ANERA)- Palestine- A thank you letter to HE Dr. Talal Abu-Ghazaleh for granting scholarships in Palestine.



- 10/2/2009 - Palestinian Accountants and Auditors Syndicate - A thank you letter to HE Dr. Talal Abu-Ghazaleh for granting scholarships in Palestine.
- 15/2/2009 - Federation of Palestinian Chambers of Commerce, Industry and Agriculture- Gaza- Palestine - A thank you letter to HE Dr. Talal Abu-Ghazaleh for granting scholarships in Palestine.
- 13/2/2005 - Jordan Audit Bureau- A thank you letter for providing free professional publications.
- 2002 - Palestinian National Authority – Palestine - A thank you letter to HE Dr. Talal Abu-Ghazaleh for granting scholarships in Palestine.
- Honorary shield to IASCA- Jordan Association of Certified Public Accountants (Professional Partner of the 11<sup>th</sup> conference)
- Honorary shield to IASCA- Jordan Association of Certified Public Accountants (sponsorship of the Association's launch)
- Honorary shield to IASCA- Al Zarqa University
- Honorary shield to IASCA- Yarmouk University
- Honorary shield to IASCA- German Jordanian University
- Honorary shield to IASCA- Accountants & Auditors Association- UAE
- Honorary shield to IASCA- Libyan Stock Market
- Honorary shield to IASCA- Palestinian Association of Certified Public Accounting
- Honorary shield to IASCA- Palestinian Chamber of Commerce and Industry



# International Aspect and Social Responsibility





In response to its regional and international social role, IASCA cooperated with the following international and Arab bodies to serve and develop the profession in the Arab world and worldwide.

## **IFRS Foundation**

### **About IFRS Foundation**

It is a not-for-profit, public interest organization that aims to develop International Financial Reporting Standards (IFRS) that bring transparency, accountability and efficiency to financial markets around the world. Its work serves the public interest by fostering trust, growth and long-term financial stability in the global economy.

### **IASCA's relation with IFRS Foundation**

Since 1998 till 2015, IFRS Foundation has assigned IASCA to translate, facilitate and distribute the IASs, IFRSs and IFRS for SMEs and their updates.

HE Dr. Talal Abu-Ghazaleh's membership (as Chairman of IASCA) in International Government taskforce concerned with International Standards of Accounting and Reporting ISAR, UNCTAD agency, and his membership in IASC board, UK (1988-1990), had enormous effect on this assignment.

1. In 2015, IASCA, in cooperation with IFRS Foundation and under the patronage of His Excellency Sheikh Nahayan bin Mubarak Al-Nahayan, Minister of Culture, Youth and Community Development, and the Accountants & Auditors Association- UAE, held "Training of Trainers" workshop on IFRS for SMEs between February 10-12, 2015 in Abu Dhabi- UAE.





2. Translation, facilitation and funding of part 1 and 2 of the training material of the workshop on educating IFRS in MENA region in cooperation with the World Bank and IFRS Foundation in 2013.

The objective of the workshop was to educate CPA holders on Framework-based IFRS teaching materials in the Middle East.

The material is designed to educate holders of CA or CPA (or equivalent) Framework-based IFRS:

- A. Stage 1: primary course on financial reporting
  - B. Stage 2: intermediate course on financial reporting to qualify for CA, CPA, or equivalent.
  - C. Stage 3: a course immediately before obtaining CA, CPA, or equivalent.
3. IASCA held a workshop titled "IFRS for SMEs" between November 27-29, 2012 in Abu Dhabi in cooperation with IFRS Foundation and Abu Dhabi Department of Economic Development.
  4. In 2011, IASCA, in cooperation with IFRS Foundation and Dubai SME, held a specialized workshop between September 27-29 in Dubai titled "Training of Trainers."

IASCA facilitated, funded and translated 37 training modules for this workshop in addition to the translation of the presentations covering the days of the workshop.

The workshop, presented by a specialized training team from IASB, aimed at developing the capacities of regional trainers and qualifying them to train on IFRS for SMEs, in addition to providing the opportunity for high quality implementation of IFRS for SMEs in the Arab world. Moreover, the workshop aimed at providing a professional forum for trainers to exchange expertise and discuss IFRS for SMEs related issues. Key speakers of the conference were HH Sheikh Ahmad bin Saeed Al Maktoum, chairman of Economic Development Committee of Dubai, and HE Dr. Talal Abu-Ghazaleh, chairman of IASCA and Talal Abu- Ghazaleh Organization.

#### 5. 'Who we are and what we do' project

IASB expressed its desire to IASCA to handle the translation of the project. This file is available within a list of Arabic publications issued by IASCA on IFRS Foundation website.

This project aims to disseminate and develop knowledge, as expressed by IASB representatives.

#### 6. Translation and funding of the open letter from Hans Hoogervorst, Chairman of the IASB, and posting it on IASB website.

#### 7. Translation and preparation of the technical summaries of IASs and IFRSs issued by IASB and posting them on IASCA and IFRS Foundation websites.

#### 8. Inclusion of IFRSs content in e-IFRS

This project aims at providing IFRSs and IFRS for SMEs to interested parties and readers in an electronic format on IFRS Foundation website since 2009.



This project covers the following countries: Syria, Lebanon, Iraq, Egypt, Kuwait, Libya, Tunisia, Morocco, Oman, Qatar, Saudi Arabia, Sudan, the United Arab Emirates, Yemen, Bahrain, and Palestine, in addition to all members, subscribers, and interested parties of IASB members worldwide.

#### 9. IFRS in eXtensible Business Reporting Language (XBRL)

It is a tool developed by IFRS Foundation to support the overview and understanding of standards classification

XBRL is a web-based system for the presentation and classification of information contained within IFRS Foundation files. It can be compiled in segments in a manner that increases the effectiveness of electronic dissemination of accounting data. This system increases the efficiency and quality of required financial data provision.

Since 2006, IASCA translates this system into Arabic and posts it on IFRS Foundation website.

#### 10. Provision of e-publications in HTML and PDF formats for all IFRSs, including IAS, IFRS Interpretation Committee, Standing Interpretations Committee, and all supporting documents issued by IASB- Implementation Guidance, Illustrative Examples, Application Guidance and all annexes (in English) in addition to any revisions once available.





## **Cooperation with IFAC**

### **About International Federation of Accountants (IFAC)**

IFAC is the global organization for the accountancy profession dedicated to serving the public interest by strengthening the profession and contributing to the development of strong international economies. IFAC is comprised of over 175 members and associates in 130 countries and jurisdictions, representing approximately 2.84 million accountants in public practice, education, government service, industry, and commerce.

### **IASCA Relationship with IFAC**

The International Arab Society of Certified Accountants (IASCA), represented by its Chairman HE Dr. Talal Abu- Ghazaleh, was elected as a member of IFAC since the establishment of the transitional auditing committee; one of IFAC's committees.

The main purposes of the committee included the improvement of the quality and standardization of the profession worldwide through the following:

- Issuance of the International Auditing Standards and Related Services.
- Issuance of instructions for applying international auditing standards.
- Enhance the support of the legislators and securities markets to International Auditing Standards and Related Services.
- Code of ethical for Accountants and and Auditors.
- International Education Standards
- International Accounting Standards in the Public Sector and their impact on improving the quality and transparency of financial reporting in the public sector





It is worth mentioning that HE Dr. Talal Abu-Ghazaleh is a Board member of the International Federation of Accountants Council (IFAC), USA (1992), and a member of Public Sector Consultative Group of the International Federation of Accountants (IFAC), USA (2003- 2006).

1. In 2011, IFAC expressed its desire to IASCA to handle the revision of materials translated by another Arab body into Arabic and refereeing these materials to be posted on IFAC website –Arabic interface.
2. In 2014, IASCA joined IFAC as a potential partner for capacity building, training and qualification in Ghana, Rwanda and Uganda.
3. IASCA annually participates in IFAC annual meetings as a full member with voting rights on resolutions, election of president and deputies, and members of sub-committees.
4. IASCA also periodically translates and publishes the following materials issued by IFAC:
  - Auditing standards and their updates since 2001. IASCA issued the latest version of the handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements 2020.
  - International Public Sector Accounting Standards (IPSAS) since 2001. The 2021 version has been issued.
  - Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities- Practical guidance 2018.
  - Guide to Quality Control for Small and Medium-Sized Practices- third version 2011.
  - Translating many professional specialized articles issued by IFAC into Arabic (available to members only).
  - Anti - Money Laundering 2021.
  - Professional Ethics Handbook. 2014 version is the latest one.
  - International Education Standards since 2015 till now. 2019 version is the latest one.



## Cooperation with John Wiley and Sons®

### About Wiley

Wiley's Global Research business is a provider of content-enabled solutions to improve outcomes in research, education and professional practice with online tools, journals, books, databases, reference works and laboratory protocols. With strengths in every major academic, scientific and professional field, and strong brands including Wiley Blackwell and Wiley VCH, Wiley proudly partners with over 800 prestigious societies representing two million members.

Wiley Global Education serves undergraduate, graduate, and advanced placement students, lifelong learners, and, in Australia, secondary school students. We publish educational materials in all media, notably through WileyPLUS, our integrated online suite of teaching and learning resources. Our programs target the sciences, engineering, computer science, mathematics, business and accounting, statistics, geography, hospitality and the culinary arts, education, psychology, and modern languages.

### IASCA's Relation with Wiley

The IASCA's commitment to developing accounting and auditing professions, providing accounting and professional services to both members and other Arab



citizen; resulted in of the increasing cross-borders financial activities, and financial markets of more interdependent than ever. Given the above, the need for internationally accepted and adopted standards increases as such standards address the regulation of financial markets. Being the sole Arab entity to be licensed by the Wiley Company to do this, IASCA was keen to translate, print and publish:-

- International Financial Reporting Standards –Practical Implementation Guide and Workbook Wiley for 2006,2008 and 2011, in addition to receiving the rights of translation, printing and publication of the book and the practical implementation workbook of 2016.
- Wiley IFRSs Workbook and Guide.

These publications aimed at interpreting IASB standards in a clear way so that the entities that adopt for the first time the international standards understand the subject. These books illustrate practical implementation for the standards by using easy to apply explanations and simple examples, in addition to addressing the challenges that are facing the accountants and auditors in applying these standards and in reading and understanding the financial statements accordingly. They also provide an educational assistance in the form of well thought solutions, and multiple-choice questions (with answers), and practical insights.



## **Cooperation with Cambridge International Examinations - Cambridge**

### **About Cambridge**

Founded in 1209, Cambridge University is the second oldest university in the English-speaking world and had topped the QS World University Rankings in 2010, exceeding Harvard for the first time in seven years. It is one of the most prestigious universities in the world.

Cambridge University, as a non-profit organization, is one of the main bodies providing an international educational qualifications and programs. It has continuously invested in research and development programs and to improve and develop its qualifications.

### **IASCA's relation with CIE- Cambridge**

Cambridge International Examinations accredited IASCA qualification «International Arab Certified Public Accountant» (IACPA) for more than 10 years during which they cooperated to establish a solid base to control the professional examinations according to the required quality and professionalism, in addition to the development of an examination system that is commensurate with the professional level of the certificate.

### **Examination Quality Control**

IASCA management is keen to provide the highest quality standards in the professional







examination with the view of providing the best services to a vital segment of Arab and international societies, namely accountants, auditors, and financial manager assuming important positions in society.

Qualifying questions models have been developed by academics and professionals with extensive experience in their fields. Models are then adopted after a comprehensive and thorough review. IASCA also contracted with a group of auditors and reviewers who review examinations based on quality principles and criteria and in line with the standards of international professional education and qualification.

### **Academic Curriculum Development**

IASCA continuously update and develop the scientific curriculum of the «International Arab Certified Public Accountant (IACPA)» examination according to International Financial Reporting Standards with the participation of a group from specialized professionals and academics. Practical examples and applied questions have been included in the new curriculum to help the student examine his/her understanding and level of knowledge in the subjects of the curriculum.

## **Cooperation with Fiscal Reform Project funded by the USAID and Ministry of Finance - Jordan**

### **About USAID**

The United States Agency for International Development (USAID) is the United States Government agency primarily responsible for administering civilian foreign aid. USAID seeks to help nations improve their living conditions and recover from disasters or to promote resilient, democratic societies. USAID goals include providing economic, development and humanitarian assistance around the world in support of the foreign policy goals of the United States. USAID operates in Africa, Asia, Latin America, the Middle East, and Eastern Europe.

### **About the Ministry of Finance (MoF)**

The establishment of the Ministry of Finance dates back to the creation of the first ministry under the Emirate of Transjordan on April 11, 1920. The Ministry's general objectives include developing the state's fiscal policy and supervising its implementation, steering government investments into a direction that is consistent with the Kingdom's fiscal policies, managing the government's domestic & external debt, and achieving integration between the fiscal policy and the monetary policy to serve the national economy, through cooperating and coordinating with the Central Bank of Jordan (CBJ) and other relevant institutions.

### **IASCA's Role in Adopting and Applying IPSASs by the Hashemite Kingdom of Jordan**

November 2014, The Jordanian Council of Ministers represented by the Jordanian Ministry of Finance to adopt and apply the International Public Sector Accounting Standards during its session convened on Sunday 2/11/2014 under Article (4) of the Jordanian Accountancy



### **Profession Law No. 73 of 2003.**

The International Arab Society of Certified Accountants "IASCA" has played a significant and influential role throughout the past two years, in collaboration with the Fiscal Reform Project financed by the USAID and the Ministry of Finance, in taking this decision.

To achieve IASCA objective of disseminating accounting standards and enhancing transparency and control over the financial statements in the public sector, the Society has exerted extensive efforts throughout the past two years to hold several activities, courses and seminars introducing the international accounting standards in the public sector including:

1. During the period July 3-5 2011, the Society participated in the regional conference "Role of Training in Supporting Government Accounting Reforms" organized by the training center of the Jordan Ministry of Finance in cooperation with the Society, with the support of the Fiscal Reform Project financed by the USAID.
2. On September 10<sup>th</sup> 2011, the Society convened a specialized seminar on the "International Public Sector Accounting Standards" with the attendance of more than 140 participants from all government departments and several parliament members. The International Public Sector Accounting Standards book was distributed free of charge to the participants.
3. During the period September 12-15 2011, the Society held a specialized course at the Accounting Bureau headquarters titled "Risk Based Internal Audit and Control" in which 162 trainees from various ministries and government institutions and departments participated. This course was held in implementation of the recommendations of the previous seminar regarding International Public Sector Accounting Standards.
4. In December 2011, the Society held a scientific open day in cooperation with Esra University on the "International Public Sector Accounting Standards" and the precautionary procedures to combat economic corruption organized by the public and cultural relations department in the University in cooperation with the Society.



5. In November 27 2013 in Amman and in cooperation with the International Arab Society of Certified Accountants (IASCA), the USAID-financed Fiscal Reform Project organized a workshop titled "International Public Sector Accounting Standards".
6. In December of June here in Madaba and in 12/6/2014 - collaboration with the International Arab Society of Certified Accountants (IASCA) as an international expert in the field of IPSAS, the USAID-financed Fiscal Reform Project- Jordan has organized a three-day workshop with the participation of 23 specialists and professionals from various directorates of the Ministry of Finance.
7. Through IASCA membership in the International Federation of Accountants "IFAC", the IFAC was officially informed of the decision of the Jordanian Council of Ministers of adopting the International Public Sector Accounting Standards in Jordan. Coordination shall be maintained with IFAC in the next stage to inform it of any developments on a continuous basis.
8. Throughout the past three years, the Society has been presenting complimentary copies of IPSASs to all government institutions, ministries and recently to the Steering Committee to get acquainted with the latest developments of IPSASs.
9. In 2015 in Amman and in collaboration with the International Arab Society of Certified Accountants (IASCA) as an international expert in the field of IPSAS, the USAID-financed Fiscal Reform Project- Jordan has organized a three-day workshop with the participation of 23 specialists and professionals from various directorates of the Ministry of Finance to distribute the standards of each team for examination and discussion.
10. On May 20, 2015 in Aqaba and in collaboration with the International Arab Society of Certified Accountants (IASCA) as an international expert in the field of IPSAS, the USAID financed Fiscal Reform Project- Jordan has organized a three-day workshop with the participation of 23 specialists and professionals from various directorates of the Ministry of Finance to discuss the problematic issues of IPSASs and how to apply those standards.



11. Amman- 17 August 2015, A Memorandum of understanding (MoU) was signed between the Ministry of Finance and the International Arab Society of Certified Accountants. The memorandum aimed to assist and support the Ministry of Finance in the application of IPSAS through the provision of consulting services and implementation of specialized related training courses.
12. Dead Sea - October 2015, As part of the roadmap implementation in accordance with Plan 10/80, we started with the ministries and the first workshop was conducted, and it was attended by financial managers from these ministries and departments, to explain to them the importance of the system, and to make them aware of the privacy of accounts in their departments to be taken into account in the computerized financial system. Additionally, we coordinated with them to train their accountants on how to deal with accounts in accordance with IPSAS.
13. The Society has been continuously keen on holding several seminars in its branches whether in the northern, central or southern parts of the Kingdom, introducing the students to the importance of these standards as well as urging lecturers and professors to introduce the importance of these standards at both the practical and academic levels.
14. In addition, the Society is responsible for translating the International Public Sector Accounting Standards on an annual basis and posting them on IASCA website. Also, several promotional and advertising materials are prepared in relation to the International Public Sector Accounting Standards and are circulated in the Arab region.
15. To disseminate the knowledge and science related to the International Public Sector Accounting Standards, the Society presents annual copies of this publication to the accounting legislation authorities in Arab countries in order to urge them to adopt and apply these standards.
16. The Society seeks to circulate this experience and to seriously work with most Arab countries to adopt the International Public Sector Accounting Standards.



# Conferences, Seminars and Workshops





# Conferences, Workshops and Lectures Conducted by IASCA

## **Conferences and Workshops Conducted by IASCA**

**RAMALLAH – 2021** - the International Arab Society of Certified Accountants (IASCA) in Palestine held a meeting with the Arab American University - Ramallah Branch, This workshop aims to introduce the services, qualifications and international professional certificates granted by the Society.

## **AMMAN- 2020 “Virtual Session titled ‘Sub-Zero Economics’**

The seminar comes as a part of a series of specialized professional discussions organized by IASCA under the theme ‘Challenges of the World Economy’, with the aim of highlighting the biggest challenges facing the global economy and discussing with experts in interactive and direct virtual seminars.

## **AMMAN- 2020 - Virtual Session titled ‘Fraud in the Time of Corona’**

(IASCA) in cooperation with Talal Abu-Ghazaleh Knowledge Forum (TAG-KF), held the second digital seminar within the series of Challenges of the World Economy seminars, entitled ‘Fraud in the Time of Corona’; hosting Mr. Hossam El Shaffei. El Shaffei is a member of the Board of Trustees of the Internal Audit Foundation at the Global Institute of Internal Auditors and Chairman of the Board Higher Education Committee at the Association of Certified Fraud Examiners (ACFE).

## **MANAMA – 2018 “Awareness lecture entitled Creative Education is the Source of Future Wealth Building**

In a lecture entitled “Creative Education is the Only Means to make Wealth in the Future” organized by the UOP Dialogue Committee under the patronage of President Dr. Marwan Mullah and attended by Higher Chancellor Dr. Adnan Badran, and with the attendance of Dr. Abu-Ghazaleh

## **BAHRIN- 2018, International Professional Conference entitled “The Future of Accounting Profession in Light of the Knowledge Revolution”**

(IASCA) held the 6th International Professional Conference under the title of “The Future of Accounting Profession in Light of the Knowledge Revolution” under the patronage of HE Mr. Zayed bin Rashid Alzayani, Minister of Industry, Commerce and Tourism of Bahrain, and Mr. Abbas Al Radhi, Chairman of Bahrain Accountants Association, Mr. Khaled Awwad Mousa, Regional Manager of OFIS Soft Company (Diamond Sponsor of the Conference) as well as a host of representatives of Arab professional organizations, banks, financial institutions and researchers.

## **KUWAIT- 2017, the 5th Professional Conference for Accounting & Auditing entitled “Towards an Efficient Profession”**

The Conference held under the patronage of the Prime Minister of Kuwait His Highness Sheikh Jaber Mubarak Al-Hamad Al-Sabah. HE Khaled Nasser Al-Roudan Minister of Commerce and Industry represented the Prime Minister in the Conference, which was also attended by HE Salman Sabah Al-Hmoud Minister of State for Youth Affairs and HE Dr. Talal Abu-Ghazaleh.



### **Palestine - 2016**

"International Accounting Standards and Transition to the International Financial Reporting Standards" was held at Palestine Technical University – Kadoorie in the city of Tulkarm. The workshop targeted accounting students from the Faculty of Commerce and Business and was attended by a number of the faculty members of the Accounting Department. A presentation was made from the International Accounting Standard No. 1 "Presentation of Financial Statements" as well as the goals and scope of the Standard, and the adoption of the standards and amendments made thereon.

### **«Accounting as An Economic Decision Making Tool» Conference ABU DHABI – February 10-12, 2015**

Under the patronage and presence of HE Sheikh Nahyan bin Mubarak Al Nahyan, UAE's Minister of Culture, Youth and Social Development and the presence of a number of international and Arab organizations, the International Arab Society of Certified Accountants (IASCA) in cooperation with the UAE Accountants and Auditors Association held the fifth international professional conference entitled "Accountancy as an Economic Decision Making Tool".

IASCA held 'Train the Trainers' workshops, in cooperation with the IFRS Foundation to build capacity for the implementation of the IFRS for SMEs on February 12, 2015.

### **Dead Sea- 2015**

The International Arab Society for Certified Accountants (IASCA), as an expert in the field of International Public Sector Accounting Standards, participated in the first workshop to implement the roadmap according to plan 10/80. The participants of the workshop comprised CFOs from leading ministries and departments, to introduce them to the importance of the system, and to speak about accounts' privacy in their departments, in order to accommodate it in the computerized financial system, in addition to coordinating with them to train their accountants on how to deal with accounts in conformity with the International Public Sector Accounting Standards.

### **Aqaba/Jordan- 2015**

In collaboration with the International Arab Society of Certified Accountants (IASCA) as an international expert in the field of IPSAS, the USAID-financed Fiscal Reform Project- Jordan has organized a three- day workshop with the participation of 23 specialists and professionals from various directorates of the Ministry of Finance to discuss the issues of dispute in IPSAS and their implementation.

**Amman- 2015**

In collaboration with the International Arab Society of Certified Accountants (IASCA) as an international expert in the field of IPSAS, the USAID-financed Fiscal Reform Project- Jordan has organized a workshop with the participation of 23 specialists and professionals from various directorates of the Ministry of Finance and distributed the standards to be studied and understood.

**Madaba/Jordan 2014**

In collaboration with the International Arab Society of Certified Accountants as an international expert in the field of IPSAS, the USAID-financed Fiscal Reform Project- Jordan has organized a workshop on IPSAS.

**Amman/Jordan 2013**

In collaboration with the International Arab Society of Certified Accountants, the USAID-financed Fiscal Reform Project- Jordan organized a workshop on IPSAS.

**Amman-Jordan- 2013**

IASCA held an invitational workshop on IAS 24 "Related party disclosures" with the presence of members of IASCA- Jordan and professionals from the various sectors. The workshop focused on introducing IAS 24 "Related party disclosures", its objectives, scope, and the information that the entity should disclose, its materiality and the affecting factors as well the implementation steps and practical cases.

**Amman-Jordan- 2013**

In coordination with the Institute of Public Administration and in cooperation with UNDP- Jordan, IASCA held a workshop on accounting standards in public and private sectors.

**Workshop on IFRS for SMEs****November 17-19, 2012**

IASCA held a workshop titled «IFRS for SMEs» between November 27-29, 2012 in Abu Dhabi in cooperation with IFRS Foundation and Abu Dhabi Department of Economic Development.

**Amman- Jordan -2012**

In cooperation with the Economic Policy Development Forum, IASCA held a seminar titled «Role of Audit Bureau in Anti-corruption» lectured by Mr. Mustafa Al Barari, President of the Audit Bureau.

**Dubai- November 26, 2012**

In cooperation with Accountants & Auditors Association- UAE, IASCA and Dubai Municipality organized a lecture delivered by HE Dr. Talal Abu- Ghazaleh on education in the era of knowledge.





**Tripoli- Benghazi- December 2012**

In cooperation with the Libyan Stock Market, IASCA held a workshop on recent changes in IFRS in Tripoli and Benghazi. The workshop was attended by IASCA members and students as well as representatives of the financial departments in various Libyan banks, insurance companies, Audit Bureau, and department managers of oil companies and Control Authority.

**Governance of SMEs- September 26, 2011**

In cooperation with Dubai SME, IASCA held a conference that focused on launching SME governance rules.

IASCA in cooperation with the International Financial Reporting Standards (IFRS) Foundation and Mohammed bin Rashid Establishment for SME Development organized a specialized workshop on September 27-29, 2011 titled «Training of Trainers».

The workshop, presented by a specialized training team from IASB, aimed at developing capabilities of trainers and qualifying them to provide training on the IFRSs in small and medium-sized entities in the Arab world through high quality professional performance. In addition, the workshop aimed at providing a professional forum of trainers to exchange expertise and discuss issues related to international standards for SMEs. HE Sheikh Ahmad Bin Sa'eed Al Maktoum, chairman of Dubai Aviation Authority and chairman of Emirates Group and HE Dr. Talal Abu-Ghazaleh, chairman of Talal Abu-Ghazaleh Organization (TAG-Org) were the key speakers in the event.

**Amman-Jordan 2011**

The International Arab Society of Certified Accountants (IASCA) held a specialized course entitled "Audit and Risk-Based Internal Control" at the headquarters of the Audit Bureau. The course was attended by 162 trainees from various ministries and state institutions and departments.

**Amman-Jordan 2011**

In cooperation with the Jordanian Audit Bureau, IASCA held IPSASB seminar under the patronage of HE Dr. Talal Abu-Ghazaleh and Mr. Mustafa Al Barari, President of the Audit Bureau. The course was attended by 140 participants from various ministries and state institutions and departments in addition to a number of upper and lower houses members. Copies of IPSAS were distributed for free.

**Amman- 2011**

The International Arab Society of Certified Accountants (IASCA) inaugurated the Open Day at Al Isra University and tackled «International Standards in Public and Private Sectors» and the proactive measure of anti-economic corruption. The Seminar was organized by Cultural and Public Relations Department at the University.



**Irbid- Jordan- 2011**

IASCA held at the Faculty of Economics and Administrative Sciences at Yarmouk University an introductory seminar on IASCA's services and its role in serving the northern region and capacity building.

**Amman- Jordan- 2010**

TAG-Knowledge conducted a comprehensive presentation on its service to local and Arab societies through professional qualifications, publications and qualifying and specialized training courses, in addition to highlighting the benefits of membership. The presentation was attended by a number of students and interested parties.

**The Arab Financial and Accounting Forum- Resolutions of the G20 Summit and Their Financial, Economic and Accounting Implications, Beirut December 22 -23, 2009**

Talal Abu-Ghazaleh & Co. International (TAGI) and the International Arab Society for Certified Accountants (IASCA) held a forum entitled "Resolutions of the G20 Summit and Their Financial, Economic and Accounting Implications" in cooperation with Banque de Liban, the Union of Arab Banks, the Lebanese Association of Certified Public Accountants (LACPA) and the World Union of Arab Bankers (WUAB).

The forum discussed various issues including governance, transparency and stress test, cash flow test, evaluation and reserve assessment, securities, derivatives test, investments and judicial accounting.

**Middle East IFRS & Accounting Summit**

Dubai- November 2009

Chairman of the International Arab Society for Certified Accountants (IASCA), HE Dr. Talal Abu-Ghazaleh, delivered a keynote speech at the Middle East International Financial Reporting Standards (IFRS) and Accounting Summit, which was organized in Dubai. Dr. Abu-Ghazaleh tackled three key issues: The global financial and economic crisis and its impact on the Arab region as well as on the accounting profession regionally and internationally. The second issue was the profession status in the Arab world with focus on the importance of compliance with and implementation of IFRSs, which was stressed in the G20 Summit. For this purpose, Dr. Abu-Ghazaleh demanded the establishment of an Arab advisory board to address this issue.



**In the aftermath of the G-20 meeting in London April 2, 2009**

IASCA President Dr. Abu-Ghazaleh participated in the Forum of Firms (FoF) meeting (the leading 21 transnational auditing firms).

This followed the issue of the decisions and resolutions of the G-20 as well as the earlier issuance on March 14, 2009 by the Ministers of Finance of the G-20.

Both meetings called for the development of international accounting standards that address the needs of the global financial and economic crisis involving standard setters, multinational organizations and governments.

Among other things, the resolutions called for standards on: valuation including (fair value) of financial instruments and other assets, off-balance sheet items, exempted companies, off-shore secret accounts, going concern, due diligence, provisions for losses, transparency, disclosure, risks and more.

**Fourth Arab International Accountancy Conference - January 22-23, 2000- Abu Dhabi**

IASCA held this conference in Abu Dhabi in cooperation with the Ministry of Economy in the UAE on January 22-23, 2000 under the title «The General Agreement on Trade in Services and its Impact on Arab Economy». The conference was held under the patronage of HH Sheikh Fahim bin Sultan Al Qasimi, Minister of Economy, and was presided by HE Dr. Talal Abu-Ghazaleh.

**Third Arab International Accountancy Conference - April 10-12, 1993- Manama**

The conference was held in Manama in 1993 under the patronage of HH Sheikh Khalifa bin Salman Al Khalifa and in cooperation with the Bahrain Accountants Association and UN Intergovernmental Working Group of Experts on International Standards of Accounting and Reporting under the title «Challenges Faced by Arab Accountants». The conference tackled a number of working papers about difficulties facing Arab accountants and how to overcome them.

**Second Arab International Accountancy Conference - March 20-22, 1990- Jordan**

The conference was held in Amman in cooperation with IFAC under the patronage of HRH Prince El Hassan bin Talal. The conference tackled various professional issues such as accounting and development.

**First Arab International Accountancy Conference - November 23-25, 1985- Tunisia**

The conference was held in Tunisia under the patronage of the then president Habib Bourguiba. The conference addressed the development of the accounting profession in the Arab world in cooperation with IFAC.

# Conferences and Seminars attended by IASCA

The 2nd International Conference of the Faculty of Business Administration- Delta University, virtual meeting, Amman 2021

Virtual workshop organized by the Arab Federation of Accountants and Auditors (AFAA) in cooperation with the International Federation of Accountants (IFAC), virtual meeting, Amman 2021

IFAC Annual Meeting - virtual meeting, Amman 2021

World standards setters Conference (WSS) virtual meeting, Amman 2021

Periodic meeting of the Professional Accountancy Organization Development & Advisory Group (PAODAG) of the International Federation of Accountants (IFAC), virtual meeting, Ramallah 2021

IFAC Annual Meeting - virtual meeting, Amman 2020

World standards setters Conference (WSS) virtual meeting, Amman 2020

IFAC Annual Meeting – Canada, 2019

World standards setters Conference (WSS) – London, 2019

the 10th Professional Accounting and Auditing Conference – Cairo 2019

IFAC Annual Meeting – Sydney, 2018

World standards setters Conference (WSS) – London, 2018

'International Public-Sector Accounting Standards Board (IPSASB) Strategy Roundtable and Capacity Building Forum, Manila, 2018

MIT's SciTech conference, Boston, 2018

International Financial Reporting Standards Conference (IFRS Standard), Dubai 2018

Workshop on Professional Certificates and Courses, University of Petra, Amman 2018

Educational Exhibition "International Academic Services Bridging", Amman 2018

The annual General Assembly meeting. (IFAC, Brussels 2017).

World Standards Setters Conference (WSS, london 2017).

International Federation of Accountants (IFAC) Annual Council Meetings (2016 ,Brazil).

-The Annual World Standards Setters Conference held by IFRS Foundation (London, 2016).

International Conference on Accounting: "Today's Cooperation - Tomorrow's Reality" organized by Malaysian Institute of Accountants (MIA) - Kuala Lumpur - Malaysia 2015

11<sup>th</sup> International Professional Conference «Toward a Global Accounting and Auditing Profession» organized by the Jordanian Association of Certified Public Accountants - Jordan, 2015.

Public Interest International Forum- organized by Abu Dhabi Accountability Authority in cooperation with IFAC – Abu Dhabi, UAE 2015

Gulf-Jordanian Economic Forum- Jordan 2015



9<sup>th</sup> Annual Forum of GCC Accounting and Auditing Organization- Dead Sea, Jordan 2015

4<sup>th</sup> International Conference for Accounting, Auditing & Governance organized by UAE Accountants and Auditors Association- Dubai, UAE 2014

International Forum of Accounting Standard Setters and Asian-Oceanian Standard-Setters Group- New Delhi - India 2014

2<sup>nd</sup> International Professional Conference – Auditing: competency, quality and integrity" organized by PACPA- Palestine 2014

IFAC Annual Meeting- Rome, Italy 2014

Capacity building workshop organized by the Institute of Chartered Accountants in England and Wales – Rome, Italy 2014

World Congress of Accountants- Rome, Italy 2014

10<sup>th</sup> International Scientific Professional Conference "Role of Audit in Promoting Control and Anti-corruption" organized by Jordanian Association of Certificated Public Accountants - Jordan 2013

IASCA was the golden sponsor of the "Open Thinking Day" organized at Sharjah Chamber of Commerce. Sharjah, UAE 2012

The 3<sup>rd</sup> Abu Dhabi Annual Corporate Governance Conference "Corporate Governance in the UAE Regulatory and Practical Perspectives, Abu Dhabi, UAE 2012

International Conference for Economic Business and Financial Challenges in MENA, GCC Countries – Jordan 2012.

Asian-Oceanian Standard-Setters Group-Meeting - Nepal 2012

The Second Conference on Quality Assurance of Performance with the Palestinian National Authority Institutions, Ramallah, Palestine 2012.

Jordanian Association of Certified Public Accountant Conference organized by Jordanian Association of Certified Public Accountant, Aqaba - Jordan 2012

Regional Seminar on "Role of Training in Supporting Government Accounting Reforms, Dead Sea, Jordan 2011

International Standards Setters Conference - London 2010

Corporate Governance for Organizational Growth and Corporate Continuity, Bahrain Accountants Association and Origin Group, Bahrain 2010

Arab Financial Markets Forum and Arab Stock Markets Meeting, Tripoli, Libya 2010

Middle East G20 Conference, International Financial Reporting Standards, Dubai, UAE 2009.

4<sup>th</sup> International Conference for Accounting, Auditing & Governance – Accounting and Auditing in Islamic Banks and Economy

Libyan Stock Market - Conference on International Financial Reporting Standards. Tripoli - Libya





# Join and Excel





# Qualifications

## 1. The International Arab Certified Public Accountant (IACPA)

An Arab accredited professional certificate aiming at providing Arab accountants with the highest qualifications in accounting and auditing; the curriculum consists of four subjects as follows:

- First paper: Economic and Finance
- Second paper: Accounting
- Third paper: Auditing
- Forth paper: Regulations

A candidate who applies to sit for "IACPA" examination can choose his/her paper / papers, you can choose one, two, three or four papers.



## 2. International Arab Certified Management Accountant (IACMA)

To qualify the participants to the highest levels in the field of management accounting in accordance with financial reporting standards, to undertake risk management, the curriculum consists of:

- Part One: "Financial and Cost Accounting".
- Part Two: "Managerial Accounting and Financial Management".

A candidate who applies to sit for "IACMA" examination can choose his/her group of examination as follows:

1. Group1: First paper.
2. Group2: Second paper.
3. Group3: Sitting for the two papers together.



## 3. International Financial Reporting Standards (IFRS Experts)

Build and develop the necessary knowledge capacities related to the theoretical aspects to apply Financial Reporting Standards, the curriculum consists of:

- Financial reporting and subsequent
- Recognition and measurement of non-current assets:
- Consolidated and separate financial statements and associates
- Financial Instruments
- Specialized segments
- Recognition and measurement of financial statement items
- Disclosure in the financial statements



#### 4. International Public Sector Accounting Standards (IPSAS) Expert

An Arab accredited professional certificate aiming at giving:

- A full professional knowledge of IPSAS with a focus on its applications and interpretations, and includes many examples on the applications of IPSAS by governments and public sector entities.
- By giving examples, highlighting accounting and reporting practices, and IPSAS, the qualification seeks to be a comprehensive reference for the application of accrual-based IPSAS and modified cash-based IPSAS.



#### Many Arab countries accredit IASCA a professional body to license practitioners of auditing after obtaining IACPA

IASCA's qualification is accredited by many Arab countries; a certified qualification to license practitioners of auditing considering the international level of the qualification placing it among the top international qualifications in the field of auditing. Countries accrediting the qualification include the UAE, Qatar, Oman, Syria, Lebanon, Sudan and Yemen.

#### The Association of Chartered Certified Accountants/Britain Includes IACPA among its Recognized Professional Certificates

The Association of Chartered Certified Accountants/Britain has included the International Arab Certified Public Accountant (IACPA) certificate among its recognized professional qualifications, in order to exempt students who have obtained the IACPA certificate, issued by IASCA, from four examination papers of the British Chartered Certified Accountant certificate.



According to the IACPA certificate's recognition, the students who obtain the IACPA certificate are exempted from the following main topics of the British Chartered Certified Accountant examinations:

1. F1: Accountant in Business
2. F2: Management Accountant
3. F3: Financial Accounting
4. F4: Corporate and Business Law on the basis of Tax and Law

The Association of Chartered Certified Accountants/Britain is a global society for accountants that was founded in 1904. The Association offers training courses for those who wish to obtain FCCA/ACCA certification, and it is considered one of the fastest growing and most well-known professional bodies in the realm of global accounting, as it operates a network of 83 offices and centers.

### **A personal grant by HE Dr. Talal Abu- Ghazaleh to Palestinian youths**

In 2001 and given the economic living conditions and burdens suffered by the people of Palestine as a result of the Israeli aggression; HE Dr. Talal Abu-Ghazaleh presented a personal grant to the present and formal Palestinian students by exempting them from any fees to obtain IACPA, including the exemption of registration and examination fees and books prices.

Dr. Abu-Ghazaleh also decided to exempt the Palestinian members of IASCA from membership fees in 2009 and refund members who paid for that year in addition to exemption from fees payable for previous years.

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### **A Scholarship to Top Accounting Graduates in Arab Universities**

The Chairman of IASCA decided to offer scholarships to top accounting graduates in the Arab colleges and universities and qualify them to obtain IASCA qualification by covering tuition fees.

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### **Scholarships to Qualify Accountants in the Arab Countries**

HE Dr. Talal Abu-Ghazaleh, chairman and founder of the International Arab Society of Certified Accountants (IASCA), announced a personal grant he is offering to Arab accountants and graduates. He said that he will personally bear 50% of the registration fees for the International Arab Certified Public Accountant (IACPA) certificate in Jordan, Lebanon, Syria, Iraq, Yemen, Egypt, and Sudan as well as the other Arab countries in North Africa. Dr. Abu-Ghazaleh stated that any accountant or university accounting graduate is eligible to join IASCA to obtain the benefit from the offer, Towards the goal of encouraging accountants and university graduates to develop their academic and professional skills and capacities.





# Quotes



### **IFRS Expert**

With the growing application of the International Financial Reporting Standards IFRS and the trend of accounting standardization around the world, it has become an urgent need to develop the cognitive aspects and skills of practitioners in the accounting profession to keep pace with the rapid changes in those standards. The IFRS Expert certificate issued by the International Arab Society of Certified Accountants (IASCA) aims to promote the understanding and application of those standards in a professional manner, and to increase the contribution of the holders of this certificate in providing the necessary skills and knowledge of Arab institutions in the various sectors to improve the quality of financial reporting.

**Dr. Jumaa Hmaidat- Associate Professor  
Financial Expert- Accounting Instructor  
Petra University- Jordan**

### **IACMA**

The curriculum of IACMA is rich with scientific material related to the functional requirements of the financial accountant, account manager or financial manager and those seeking to assume these jobs in the future. The scientific material addresses the scientific and applied sides of knowledge and contains multiple types of questions that promote the understanding and assimilation of the material. The curriculum covers aspects of financial accounting, cost accounting and management accounting and internal control. These aspects are considered one of the most important requirements for the practice of financial accounting and management accounting. The scientific material was developed in cooperation with a group of distinguished professors with practical experience and extensive knowledge in training on domestic and international professional certification.

**Dr. Husam Khaddash- Dean of Economics and Administrative Science Faculty  
The Hashemite University**

### **IFRS Expert**

IFRS Expert certificate provided me with more knowledge and understanding of International Financial Reporting Standards and their latest updates, in addition to the practical ways to apply the terms of the conceptual framework and the requirements of the financial reporting and disclosure requirements in the financial statements and notes attached thereto. I think it is useful and very important for all practitioners of accounting and auditing.

**Ali Salama  
Founding Committee Member- Jordanian Internal Audit Association**



### **IACPA**

Obtaining IACPA certificate has helped me gain more knowledge which enabled me to perform my job duties in an advanced scientific manner. Moreover, it gave me the opportunity to assume leadership positions due to the high skill level and experience gained. As a member of IASCA, IACPA also provided me with the opportunity to connect with thousands of Arab accountants accredited across the Arab world and be informed of all updates in this field.

**Hazim Surakhi- Executive Director  
TAG-Org- Qatar**

### **IACPA**

Obtaining IACPA certificate has helped me in my career path development and opened the horizons of advancement and success. Moreover, this certificate facilitates having a job in the GCC countries due to its accreditation, especially in the UAE.

**Haitham Al Sallaq  
Royal Hashemite Court**

### **IACMA**

In my opinion, IACMA has added great value to my work in terms of quality. The qualification is comprehensive to the utmost details needed by accountants to perform the accounting treatments. In addition, IACMA contributed to my career development and shifted me to a new phase in my career.

**Omar Gharaybeh- Accountant  
TAG-Org- Jordan**

### **IACMA**

For me, IACMA promoted competition on the professional and scientific level in my organization, especially with regard to taking decisions and accommodation of growing business developments in the field of accounting and finance. It also allowed me to lead a successful career in business functions development and professional methods enhancement adopted in promotions at various professional levels. Furthermore, it also contributed to enhance the self-confidence supported by scientific and professional background.

**Tamara Mihyar- Senior Accountant  
TAG-Org- Jordan**



## Professional Consulting

IASCA plays a leading advisory role to help government and commercial clients develop secure and efficient financial systems in accordance with the international standards such as:

- Design and preparation of financial systems for public and private sectors
- Application and adoption of international accounting standards for public and private sectors
- Preparation of a professional curriculum for professional certification in the field of accounting and auditing for public and private sectors
- Preparation of audit guide for public and private sectors
- Identification of training needs as per the highest standards

## Training

### Specialized and Qualifying Training Courses

In line with its professional mission in preparing and qualifying personnel, IASCA provides many world-class programs, courses, seminars and workshops with relation to accounting, auditing and pertinent legislations. The specialized and qualifying training activity in the fields of accounting, internal and external auditing, taxes and related legislations, and financial consulting is provided through the following categories:

#### General Courses:

These courses are provided as per the training plans set by IASCA, which are designed to fit all levels and it is held traditionally or digitally through smart applications.

#### Contractual Courses:

Contractual courses are designed to meet the training needs of a specific institution in light of the objectives it seeks to achieve.

#### Our Methodology

IASCA adopts an integrated and inclusive approach to the techniques of presentation, delivery, assessment that responds to the environment and the direct needs of our clients.



## Techniques

Our training philosophy is based on collaboration through various training techniques, such as case studies, individual exercises, working in groups, brainstorming, organized dialogue, role playing, study visits, etc.

## Evaluation

We are committed to providing a thorough report for the training requesting body on work flow in programs and courses, highlighting the pros to increase them, and the cons to avoid them.

## Tools

We use visual and sound aids, training films, fully equipped computer labs, data show and screen as means to deliver information and illustrate practical and behavioral concepts.

## Certificates

IASCA grants a certificate of participation to those who take part effectively specifying the training hours attended for each course. A participant's attendance at the training sessions is a prerequisite for obtaining such certificate. Several accreditations are available according to type of training course.

## Our Trainers

Academic and specialized professional trainers are selected as per approved standards, including:

- Academic degree and specialization.
- Professional certificates.
- Real-life experience.
- Distinguished training capabilities.
- Language proficiencies.
- Reputation and outreach contributions
- Creative capabilities

## Locations of Training Courses

IASCA holds training course in various locations and countries and is able to hold these training courses in most countries of the world through its representative offices worldwide also, IASCA conducts many digital courses through specialized platforms or direct interactive broadcasts by licensed smart applications.

### Training Courses Language

Training courses are provided in both Arabic and English.

### Types of Training Courses

- I. Professional preparation training courses in the fields of Accounting, Auditing and related topics.
- II. Second: Specialized Training Courses in the field of:
  - International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncement
  - The procedures of the International Standards on Auditing and Risk Assessment to build an Effective Control
  - International Public Sector Accounting Standards
  - Specialized Training Courses in the field of Banking
  - Many of Financial Consulting.
  - Investment



## Membership

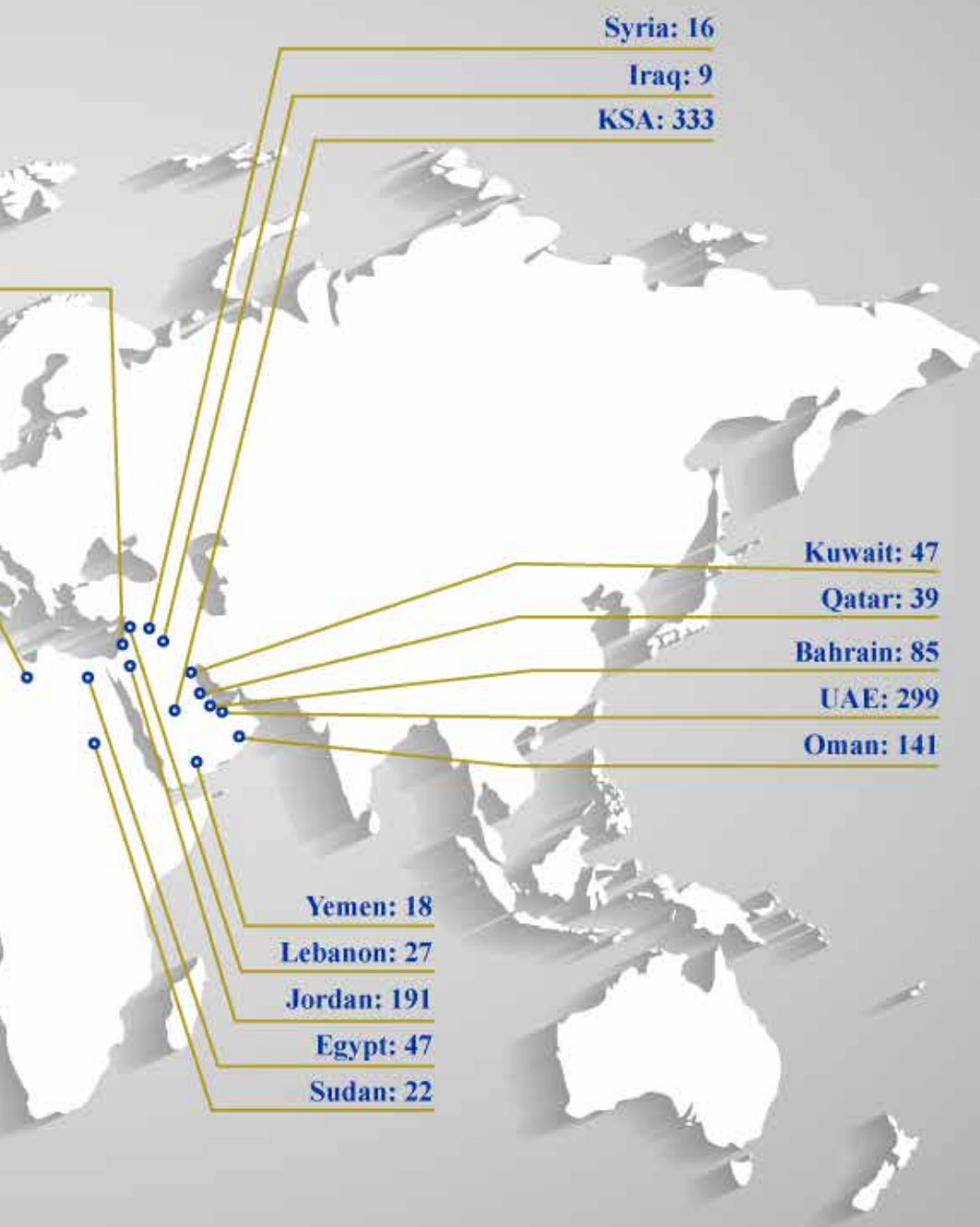
As a professional society, IASCA provides affiliation service for professionally qualified candidates in order to become members. IASCA provides its members with many professional services through:-

1. **Support and protection:** Joining a professional society which is internationally recognized and abiding by all its professional requirements improves the professional position of the practicing members.
2. **Access to Research and Studies:** IASCA's technical research program, at both the Arab and international level, provides the members with the opportunity to participate in and benefit from it. IASCA also provides the members with its monthly bulletin which gives the thinkers the opportunity to disseminate their opinions and ideas.
3. **Dealing with Governmental Agencies:** Benefit from IASCA as a dealing tool with government agencies. The governmental institutions definitely prefer dealing with accounting societies rather than with individuals, in particular with respect to the issues of taxation, commercial law, and exchange of expertise in the field of administrative systems and other fields related to the economic movement and practice of the profession.
4. **Discounts on publications and training programs.** Members get a discount not less than 10% on the purchase of each professional publication issued by the Society or on the participation fee for training programs that are held by the Society.
5. Each member, upon paying the annual membership fee, receives the most recent translated copy of the issues of the International Standards for the preparation of financial reports, the International Accounting Standards in the Public Sector, the issues of the International Standards for Auditing and Quality Control, or book and guidelines of the International Standards for the Preparation of Financial Reports.

## Members V



# Worldwide





# Publications





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## International Financial Reporting Standards (IFRS)

Since 1998-2015 IFRS Foundation has assigned IASCA to translate, facilitate and distribute the IASs, IFRSs and IFRS for SMEs and their updates since 2009.

In 2019, IASCA resumed the work with the IFRS Foundation to reprint, publish and distribute the IFRS's and IFRS for SME's



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## IFRS for SMEs

The Arabic version of the International Financial Reporting Standard for Small- and Medium-sized Entities (IFRS for SMEs), issued for the first time by the International Accounting Standards Board (IASB). The IFRS for SMEs aims at fulfilling the requirements of small and medium entities estimated to account for more than 95% of all companies around the world.

This Standard was found to be less complicated and more clarified than the International Financial Reporting Standards (IFRS) in many aspects:

- The Standard was written in a clear and easily translated language.
- Issues irrelevant to small and medium entities were omitted.
- While all IFRSs allow accounting policies options, the IFRS for SMEs allows the simplest option only.
- This book includes one set of high quality, understandable and enforceable international accounting standards what require transparent, high quality and comparable information.



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## Handbook of International Quality Control, Auditing, Review, Other Assurance, and Related Services Pronouncements

This Handbook is issued by the International Federation of Accountants (IFAC). IASCA is licensed to translate, print and publish these standards and their updates since 2001. The latest Arabic translated version was issued in 2020.

This Handbook contains references to the International Auditing Practices Committee (IAPC) of the International Federation of Accountants (IFAC), in addition to references to International Accounting Standards Committee as well as new standards included in this version. The importance of this Handbook comes from being a periodical publication for all updates to Auditing Standards. Moreover, it includes many and varied accounting and commercial terms that give readers and students a wider perspective.

This Handbook contains new standards, developed divisions, friendly presentation, and easy to understand content for the readers in Arabic and English.

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## International Public Sector Accounting Standards

This book is issued by the International Federation of Accountants (IFAC). IASCA has been translating, printing and publishing this publication since 2001, where the latest version was released in 2021.

It is an academic and professional reference for the preparation, review and use of financial statements that are consistent with the International Accounting Standards. It also encourages compliance with high quality professional standards and enhances the international convergence of these standards as well as expressing public interest issues.



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## Handbook of the International Code of Ethics for Professional Accountants

- Clearer and more robust provisions pertaining to safeguards that are better aligned with threats to compliance with the fundamental principles and to independence.
- Strengthened independence provisions addressing the long association of personnel with an audit or assurance client.
- New and revised sections dedicated to professional accountants in business (PAIBs) relating to preparing and presenting information, pressure to breach the fundamental principles.
- Clear guidance for professional accountants in public practice (PAPPs) that relevant PAIB provisions set out in Part 2 of the Code are applicable to them.
- Strengthened provisions for PAIBs and PAPPs pertaining to the offering or accepting of inducements, including gifts and hospitality.
- New application material to emphasize the importance of understanding facts and circumstances when exercising professional judgment.
- New application material to explain how compliance with the fundamental principles supports the exercise of professional skepticism in an audit or other assurance engagement.



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## International Education Standards 2019

The International Education Standards (IESs) were set as principle-based standards, as a result of the diversity of cultures and languages, diversity of the cultural, legal, and social systems on the global level, and diversity of the roles of certified accountants.

The guide emphasizes the integration of accounting education and the requirements of the accounting profession and labor market in the light of the constant changes and developments taking place. IESs contained in the guide are essential to enter the accounting profession: they ensure the appropriate level of education for the acquirement of knowledge, skills, values, and the ethics of the accounting profession.

Additionally, IESs stress that the accounting education curriculum should involve intellectual, technical, and organizational skills, so that accountants can solve problems faced and make the right decisions.

The desired outputs from the application of the IESs include the following:

- Minimizing the international differences in the requirements of the performance of the role of professional accountant
- Facilitating the global movement of professional accountants
- Providing international good practice standards in the education of professional accountants.
- Providing an effective method for the development of professional competence



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## Interpretation and Application of IPSAS

Interpretation and Application of IPSAS provides practical guidance on the implementation and application of the International Public Sector Accounting Standards. This book brings readers up to date on the standards, and describes their proper interpretation and real-world application. Examples and mini-case studies clarify the standards' roles throughout, giving readers a better understanding of complex processes, especially where the IPSAS deviate from IFRS. Readers also gain insight into smoothly navigating the transition for a public sector entity, which is moving to either IPSAS under accrual.



The accrual IPSASs are based on the International Financial Reporting Standards (IFRSs), issued by the International Accounting Standards Board (IASB)

This guide includes all International Accounting Standards in the sector from 1 - 38 of 2017.

This book provides complete guidance to IPSAS, with clear explanation and expert insight:-

- Understand the meaning and role of each standard
- Apply the standards to real-world scenarios
- Manage the process of transition to IPSAS

The appropriate use of IPSAS financial information would assist public officials and other groups in assessing the implications of the fiscal decisions proposed or made by government.

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## Implementation Practical Guide and Workbook on International Standards for the Preparation of Financial Reports (Wiley)

This book is issued by John Wiley & Sons International Rights, Inc. It was released as a result of the increased cross-border financial activity where financial markets have become more dependent on each other, and as they do become ever more interdependent, there is a greater need for the development of internationally recognized and accepted standards dealing with capital market regulation. This book explains the standards of the International Accounting Standards Board (IASB) in a lucid manner that makes it even easier to be understood by parties adopting these standards for the first time. It also addresses the challenges that an auditor or accountant will face in applying these standards and reading into and understanding financial statements accordingly. Further, it provides learning aid techniques in the form of case studies (with worked solutions), multiple-choice questions (with answers) and practical insights.





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## **Guide to Using ISAs in the Audits of Small- and Medium-Sized Entities 2018**

This Guide aims at enabling practitioners to develop a profound understanding of the audit process performed in accordance with the International Standards on Auditing (ISAs) through explanation and illustrative examples. Guide to Using ISAs in the Audits of SMEs has been issued into two volumes; Volume 1 comprises the basic concepts related to audits and discusses the key audit concepts such as materiality and risk management procedures. It also includes an abstract of International Standards on Auditing.



Volume 2 focuses on how to apply the concepts outlined in Volume 1. It follows the typical stages involved in performing an audit, starting with client acceptance, planning, and risk assessment, and then the risk response, evaluating audit evidence obtained, and forming an appropriate audit opinion.

This Guide is used to provide high quality audit engagements, as a basis for training, and a practical reference guide.

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## **Enterprise Risk Management 'Integrating Strategy and Performance'**

Issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

The handbook was issued for the first time due to the development of enterprise risk management and the organizations' need to improve their methods, in relation to enterprise risk management, to fulfil the needs of the evolving work environment. This publication is a concise framework for the application of enterprise risk management in organizations to enhance confidence of management and stakeholders.



The publication focuses on the importance of taking risks into consideration, both in setting strategies and directing performance. The first part addresses the current and evolving concepts of enterprise risk management and its applications. The second part was organized into five easily to understand components which align different views and operational structures, this part enhances the process of setting strategies and decision making.

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## **Anti - Money Laundering Guide 2006**

This book is issued by the IFAC and tackles the roles of professional accountants, the professional and ethical obligations of accountants and the risks they may face in their work. It also addresses the issuance of legislations, regulations, programs, co-operative procedures, statements and new executive steps which concentrate on anti-money laundering, terrorism financing and related financial crimes, as well as the development and enhancement of controls and preventive measures against money laundering and launderers.





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## Other publications issued by IASCA

### Abu-Ghazaleh Accountancy Business Dictionary

1. Approximately 12,000 terms
2. A comprehensive guide that meets the needs of professional accountants, auditors, bankers, businessmen, companies and others, working in the fields of accounting and business.
3. A basic reference that covers technical terms in the age of globalization.
4. A user-friendly publication that facilitates easy and quick access to the required terms.



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### Guide to Corporate Governance

This guide covers several subjects: historical overview of corporate governance, external auditors' roles, external auditors' independence, external auditors' responsibility toward the corporation and the internal control system. In addition, it comprises an overview and objectives of the internal control system.

Corporate Governance is the system by which business entities are managed and controlled. It is a means to promote transparency and accountability. Thus, the cornerstones of having an effective system of corporate governance are fiduciary responsibility, transparency, accountability, control and professional ethical atmosphere.



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### Guide on Legal Retention Period for the Merchant Books and Auditors Working Paper Files: 2004

This guide was originally developed by Talal Abu-Ghazaleh Organization (TAG-Org) to be a reference for financial consultancy and auditing companies. It highlights the legal retention period for merchants to keep their books and correspondences as well as the legal limited period for auditors to keep their books, documents, correspondences and work papers. Not only auditors benefit from this guide, but also businessmen in general and financial managers in particular.

This guide is updated annually and copies can be obtained through the various TAG-Org offices around the world.

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## Accounting and Financial Reporting for Environmental Costs and Liabilities

The purpose of this handbook related to Accounting and Financial Reporting for environmental Costs and Liabilities is to provide assistance to enterprise, regulators and standard-setting bodies on what is considered best practice in accounting for environmental transactions and events in the financial statements and associated notes. Also because issues such as the pollution of the environment have become a more prominent economic, social and political problem throughout the world.



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## International Arab Certified Public Accountant (IACPA)

The curriculum for the qualification of the International Arab Certified Public Accountant (IACPA) has been developed, in collaboration with a group of consultants from IASCA, Association of Chartered Certified Accountants (ACCA), Certified General Accountants Association in Canada (CGA-Canada), European Commission, the Federation International des Experts Comptables Francophone (FIDEF), the Institute of Chartered Accountants of Scotland (ICAS), the Polish Accounting Standards Board and the International Federation of Accountants (IFAC), as well as representatives of academic and international accounting firms acting in their personal competence to comply with the international curriculum issued by the United Nations Conference on Trade and Development (UNCTAD).



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## International Arab Certified Management Accountant (IACMA)

To qualify the participants to the highest levels in the field of management accounting to enable them to analyze the financial statements in accordance with financial reporting standards, risk management and increase knowledge in many fields of management, financial accounting, cost accounting and finance.



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## IFRS Expert

Build and develop the necessary knowledge capacities related to the theoretical and conceptual aspects of the International Financial Reporting Standards, and enable the continuous professional development in the IFRSs field and follow up relevant amendments and updates.



# Featured Clients

1. Abu Dhabi City Municipality
2. Dubai Municipality
3. Libyan Stock Exchange (LSE)
4. El Sayed El Ayouty & Co.
5. Aljeel Aljadeed For Technology
6. Astra-KSA
7. Apex Consulting-Yemen
8. Ras Lanuf Oil & Gas Processing Co.
9. The Royal Hashemite Court
10. Ministry of Finance
11. The Ministry of Industry, Trade and Supply
12. Jordan Industrial Estates Company
13. Audit Bureau
14. Greater Amman Municipality
15. Central Bank of Jordan
16. Orphans Fund Development Foundation
17. Energy & Minerals Regulatory Commission (EMRC)
18. Telecommunication Regulatory Commission TRC
19. Jordan Securities Commission (JSC)
20. The Higher Council of Youth
21. Jordan Radio & Television
22. The Ministry of Foreign Affairs and Expatriates
23. Public Security Directorate
24. Ministry of Planning & International Cooperation
25. Ministry of Public Works & Housing
26. Ministry of Transport
27. Social Security Corporation
28. The Jordanian Hashemite Fund for Human Development
29. Prime Ministry
30. Ministry of Social Development
31. Ministry of Political Development
32. Ministry Of Tourism And Antiquities
33. Companies Control Department
34. King Hussein Cancer Center
35. King Abdullah II Design and Development Bureau (KADDB)
36. Housing and Urban Development Corporation
37. Insurance Commission
38. Vocational Training Corporation (VTC)
39. Ministry of Information and Communications Technology
40. Jordan Phosphate Mines Company (PLC)
41. Jordan Chamber Of Commerce
42. Royal Scientific Society (RSS)
43. King Abdallah II Industrial City
44. Jordan River Foundation (JRF)
45. The Royal Jordanian Air Force (RJAF)
46. Jordan Armed Forces- Arab Army
47. Jordan Petroleum Refinery Company (LTD)
48. Talal Abu-Ghazaleh Organization
49. International Communications Consulting & Constructions Co.
50. Arab Group for Chemical Products (AGROUP)
51. Zamzam Brothers company
52. Bank of Jordan
53. Jordan Islamic Bank
54. Jordan Kuwait Bank
55. Arab bank
56. Islamic International Arab Bank

57. Cairo Amman Bank
58. Bank ABC (Arab Banking Corporation)
59. Arab Jordan Investment Bank (AJIB)
60. The Housing Bank for Trade and Finance (HBTF)
61. Jordan Ahli Bank
62. Al-Nisr Al-Arabi Insurance Company
63. Al-Mahmoudia Vehicle Trading Co
64. Jordan Concrete Supply Co.
65. Arab East Investment Company (Ltd.)
66. Akef Dajani & Sons Co.
67. VISA Jordan
68. Middle East Complex for Engineering Electronics & Heavy Industries (PLC)
69. The Jordan Drugstore Co.
70. National Microfinance Bank
71. Consolidated Consultants Engineering & Environment Co
72. Nuqul Group
73. Jordan Trade Facilities Company
74. Arabian Steel Pipes Manufacturing
75. Transjordan Trading Co. L.L
76. Capital Bank
77. Jordan Commercial Bank
78. Essra Hospital
79. Miyahuna Company
80. National Electric Power Company
81. Computer & Communications Systems (CCS)
82. Attanqeeb Construction Materials Manufacturing Co.
83. European Jordanian Tobacco Co.
84. DAMAC Properties
85. Abd Al Hamid Shoman Foundation
86. Sadeen Amman Hotel
87. Elite Company
88. Shmaisani Hospital
89. Marka Islamic Speciality Hospital
90. Jordan International Insurance (JIIG)
91. Al Yarmouk Insurance
92. Alissar Co.
93. Jordan Paper Sacks Co.
94. Jordan Steel Group PLC
95. The Ahliyyah School for Girls
96. DHL
97. Freddy for Music
98. UNRWA
99. Intracom Company
100. dnata Jordan
101. Communications Development Co
102. Real Estate Development Co.
103. Royal Jordanian
104. Modern Arab Distribution Ltd
105. Trans Pacific For International Trade Co.
106. Arab Medical Center
107. ICS Financial Systems Ltd
108. Jordan Green Houses Manufacturing Co.
109. Almehanya
110. International Tobacco & Cigarette Co.
111. Ideal Trading Group Co.
112. Alpha Beta Food Industries
113. Dar Al-Omran Company
114. Jordanian Egyptian FAJR Company
115. Universal Industries Co.

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